

**MAYFIELD TOWN
RESOLUTION NO. 2025-B**

**A RESOLUTION TENTATIVELY ADOPTING THE FISCAL YEAR 2026 BUDGET
FOR MAYFIELD TOWN, UTAH**

WHEREAS, pursuant to the Utah Uniform Fiscal Procedures Act for towns (Utah Code Title 10, Chapter 6), Mayfield Town is required to prepare and adopt a budget for each fiscal year; and

WHEREAS, the Town Clerk/Recorder has prepared and submitted a tentative budget for Fiscal Year 2026 (beginning July 1, 2025, and ending June 30, 2026), including proposed revenues and expenditures for the General Fund, Utility Fund, and Perpetual Care Fund; and

WHEREAS, the Town Council has reviewed the proposed tentative budget and desires to tentatively adopt it as required by law, pending public comment and final approval;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Town Council of Mayfield Town, Utah, as follows:

TENTATIVE BUDGET ADOPTION

The Fiscal Year 2026 Tentative Budget for Mayfield Town, including General Fund, Utility Fund, and Perpetual Care Fund revenues and expenditures, is hereby tentatively adopted.

BUDGET COMPONENTS

The tentative budget includes the following major components, detailed in Exhibit A (Tentative Budget Worksheet):

- A. GENERAL FUND
 - - Total Revenues: \$335,289
 - - Total Expenditures: \$335,289
- B. UTILITY FUND
 - - Total Revenues: \$261,421 (includes operating and non-operating)
 - - Total Expenditures: \$304,668
 - - Net Position: (\$43,247)

TOWN FEES AND CHARGES

All current fees and charges due to Mayfield Town are hereby reaffirmed and included as part of the FY 2026 budget. These are detailed in Exhibit B (Town Fee Schedule) and include, but are not limited to:

- Utility rates and service tiers
- Cemetery fees
- Business, dog, and beer licensing
- Building and zoning permits
- Rental fees for public facilities
- Miscellaneous administrative fees

PUBLIC REVIEW

The Tentative Budget and Fee Schedule shall be made available for public inspection at the Mayfield Town Office during regular business hours for a minimum of ten (10) days prior to the final budget hearing, in accordance with Utah Code § 10-6-111.

PUBLIC HEARING

A public hearing will be held to receive input and comment on the tentative budget before final adoption. Notice of the public hearing shall be published in accordance with state law.

EFFECTIVE DATE

This Resolution shall become effective immediately upon passage and shall serve as the basis for public comment and future amendment prior to final adoption.

PASSED AND APPROVED by the Mayfield Town Council this 14 day of May, 2025.

Members Voting For:

Steve Anderson Catherine Bartholomew

Jack Wilbur _____

Members voting against:

Catherine Medler - absent

Keston Christiansen - abstained d/t conflict

ATTEST:

Amanda Bennett

Amanda Bennett, Town Clerk

MAYFIELD TOWN COUNCIL:

Steve Anderson

Steve Anderson, Mayor

EXHIBIT A

Tentative Budget Worksheet for FY 2026

EXHIBIT B

Town Fee Schedule Updated May 14, 2025



Exhibit A

Tentative FY'26

Mayfield Town
Budgeting Worksheet
 10 10 General - 07/01/2025 to 06/30/2026
 100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property tax	50,965	74,246	77,323	89,611	0	79,643	0	
3120 Property tax - delinquent	1,977	2,609	2,278	1,000	0	2,347	0	
3130 Sales tax	99,846	101,515	84,602	87,550	0	102,796	0	
3135 Highway Transit Tax	6,972	9,491	7,862	7,300	0	9,560	0	
3140 Franchise fees	2,436	2,309	2,229	2,500	0	2,500	0	
3150 ZAP Tax	2,845	2,895	2,377	2,300	0	2,400	0	
3170 Fee in lieu of tax	4,070	6,407	7,663	4,600	0	7,893	0	
Total Taxes	169,112	199,472	184,332	194,861	0	207,139	0	
Licenses and permits								
3210 Business licenses	375	475	725	500	0	700	0	
3220 Dog licenses	1,270	1,390	705	1,000	0	2,500	0	
Total Licenses and permits	1,645	1,865	1,430	1,500	0	3,200	0	
Intergovernmental revenue								
3356 Class C allotment	49,175	87,072	64,258	70,319	0	72,258	0	
Total Intergovernmental revenue	49,175	87,072	64,258	70,319	0	72,258	0	
Charges for services								
3440 Zoning fees	1,285	2,050	1,970	2,000	0	2,500	0	
3442 Fire Revenue	28,268	28,842	18,844	12,960	0	13,200	0	
3480 Cemetery open/close	2,000	2,700	2,150	2,100	0	2,200	0	
3490 Parks Revenue	50	855	815	500	0	900	0	
3510 Court fines	219	335	452	250	0	305	0	
Total Charges for services	31,822	34,782	24,231	17,810	0	19,105	0	
Interest								
3610 Interest income	6,527	9,734	7,665	2,000	0	6,200	0	
Total Interest	6,527	9,734	7,665	2,000	0	6,200	0	
Miscellaneous revenue								
3620 Cabin rent	3,133	2,869	2,369	3,100	0	3,000	0	
3630 Town Hall Rent	2,025	1,255	1,558	2,075	0	1,425	0	
3635 Cleaning Deposits	1,208	3,120	1,800	2,000	0	1,800	0	
3680 Youth Council Revenue	905	0	1,339	500	0	1,000	0	
3690 Miscellaneous revenues	5,024	7,315	1,286	6,000	0	6,000	0	
3802.7 Contributions for Projects	1,300	98	0	0	0	0	0	
3821 ARPA Revenue	32,665	0	0	0	0	0	0	
4410.240 Impact fees - Roads	3,000	8,000	4,000	2,500	0	6,000	0	
4510.240 Impact fees - Parks	2,400	6,400	3,200	2,000	0	4,800	0	
Total Miscellaneous revenue	51,659	29,057	15,552	18,175	0	24,025	0	
Contributions and transfers								
3871 Transfer from perpetual care	0	15,000	0	0	0	0	0	
3880 Class C Beg Fund bal to be Appropriated	0	0	0	136,247	0	0	0	
3890 Beg Fund bal to be Appropriated	0	0	0	0	0	3,362	0	
Total Contributions and transfers	0	15,000	0	136,247	0	3,362	0	

Mayfield Town
Budgeting Worksheet
10 10 General - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Revenue:	309,941	376,981	297,468	440,912	0	335,289	0	
Expenditures:								
General government								
Administrative								
4141.110 Clerk wages	23,655	25,252	21,631	27,950	0	30,504	0	
4141.111 Treasurer wages	3,925	6,834	5,567	5,900	0	12,018	0	
4141.115 Council wages	7,105	7,105	5,921	7,000	0	9,900	0	
4141.130 Clerk benefits	6,048	6,470	5,909	6,588	0	8,392	0	
4141.131 Treasurer benefits	300	523	426	450	0	2,209	0	
4141.210 Books subs and memberships	992	1,766	943	1,400	0	1,700	0	
4141.230 Training	1,871	1,780	2,497	2,500	0	2,500	0	
4141.240 Office expense	2,612	3,574	3,277	3,330	0	3,500	0	
4141.250 Building maint	6,140	2,974	3,797	5,000	0	5,000	0	
4141.255 Building utilities	4,044	3,997	3,451	4,000	0	4,000	0	
4141.260 Contracted Maintenance-Town Hall Bldg	5,106	0	0	0	0	0	0	
4141.480 Town Hall Annual Payment	4,384	0	0	0	0	0	0	
4141.510 Insurance	3,866	996	4,788	4,120	0	4,932	0	
4141.530 Professional services	3,659	7,539	7,815	7,725	0	8,000	0	
4141.650 Miscellaneous expense	7,458	10,239	9,533	10,284	0	10,284	0	
4141.655 Youth Council Expenses	120	59	1,700	500	0	1,000	0	
4141.670 Debt Service Principal	0	11,000	10,000	11,000	0	10,000	0	
4142.640 ARPA Expenses	37,365	23,830	4,135	0	0	0	0	
4170.480 Elections	0	792	0	950	0	950	0	
4180.480 Planning and zoning	1,184	0	1,077	3,000	0	4,200	0	
4520.252 Cleaning Deposit Refund	508	1,900	2,243	2,000	0	2,000	0	
Total Administrative	120,345	116,630	94,709	103,697	0	121,089	0	
Total General government	120,345	116,630	94,709	103,697	0	121,089	0	
Public safety								
Police								
4210.610 Police Department	2,030	5,416	5,606	5,578	0	5,746	0	
4210.611 Dog Catcher	3,316	3,691	3,157	3,260	0	3,358	0	
Total Police	5,346	9,107	8,763	8,838	0	9,104	0	
Fire								
4220.610 Fire special services	19,033	26,592	9,239	19,604	0	0	0	
Total Fire	19,033	26,592	9,239	19,604	0	0	0	
Total Public safety	24,380	35,699	18,002	28,442	0	9,104	0	
Highways and public improvements								
Highways								
4410.110 Streets wages	2,526	5,337	4,734	4,702	0	6,430	0	
4410.130 Streets benefits	550	1,177	1,135	1,030	0	1,916	0	
4410.250 Street repair and maint	3,810	13,267	17,740	13,000	0	15,000	0	
4410.255 Streets utilities	6,861	6,877	7,326	8,240	0	8,240	0	
4410.260 Contracted Maintenance-Streets	5,550	0	0	0	0	0	0	
4410.740 Streets - capitaly outlay	0	0	52	0	0	0	0	

Mayfield Town
Budgeting Worksheet
10 10 General - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
4415.610 Class C maint	0	0	115,817	60,790	0	80,000	0	
Total Highways	19,297	26,659	146,805	87,762	0	111,586	0	
Total Highways and public improvements	19,297	26,659	146,805	87,762	0	111,586	0	
Parks, recreation, and public property								
Parks								
4510.110 Parks wages	5,868	14,947	13,533	15,000	0	16,075	0	
4510.130 Parks benefits	1,372	3,069	2,969	2,600	0	3,646	0	
4510.250 Parks maint	6,920	9,224	11,528	10,000	0	15,000	0	
4510.255 Parks utilities	688	710	898	1,000	0	1,000	0	
4510.257 Pickleball Courts Project	66,141	150	0	0	0	0	0	
4510.260 Contracted Maintenance-Park	7,400	0	0	0	0	0	0	
4520.110 Cabin wages	1,971	2,604	2,553	2,575	0	2,542	0	
4520.130 Cabin benefits	507	577	550	550	0	550	0	
4520.250 Cabin maint	5,851	202	230	2,500	0	2,500	0	
4520.251 Cabin Tax	124	731	140	753	0	200	0	
Total Parks	96,842	32,214	32,400	34,978	0	41,513	0	
Recreation								
4560.250 Christmas Activity	2,868	3,582	3,987	4,000	0	4,000	0	
4570.250 ZAP Tax	2,852	2,638	2,633	2,575	0	2,653	0	
4580.250 Bookmobile	802	651	250	250	0	250	0	
Total Recreation	6,522	6,872	6,869	6,825	0	6,903	0	
Cemetery								
4590.110 Cemetery wages	5,868	14,947	13,533	15,000	0	16,075	0	
4590.130 Cemetery benefits	1,372	3,069	2,969	2,600	0	3,647	0	
4590.250 Cemetery maint	9,901	9,694	14,953	25,000	0	25,000	0	
4590.255 Cemetery utilities	317	341	349	361	0	372	0	
4590.260 Contracted Maintenance-Cemetery	7,400	0	0	0	0	0	0	
Total Cemetery	24,858	28,051	31,804	42,961	0	45,094	0	
Total Parks, recreation, and public property	128,221	67,137	71,073	84,764	0	93,510	0	
Total Expenditures:	292,243	246,125	330,588	304,665	0	335,289	0	
Total Change In Net Position	17,698	130,857	(33,120)	136,247	0	0	0	

Mayfield Town
Budgeting Worksheet
28 28 Municipal Building Authority - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Interest								
3610 Interest income	182	0	0	0	0	0	0	
Total Interest	182	0	0	0	0	0	0	
Miscellaneous revenue								
3620 Rental income	4,384	0	0	0	0	0	0	
Total Miscellaneous revenue	4,384	0	0	0	0	0	0	
Total Revenue:	4,565	0	0	0	0	0	0	
Expenditures:								
Debt service								
4460.800 Handling fee	1,250	0	0	0	0	0	0	
4460.810 Debt service principal	5,000	0	0	0	0	0	0	
Total Debt service	6,250	0	0	0	0	0	0	
Total Expenditures:	6,250	0	0	0	0	0	0	
Total Change In Net Position	(1,685)	0	0	0	0	0	0	

Mayfield Town
Budgeting Worksheet
51 51 Public Utility - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5111 Water Sales	150,930	139,993	124,749	133,576	0	137,584	0	
5112 Irrigation Rental	0	378	1,795	3,000	0	3,000	0	
5121 Late fees	4,748	4,776	3,734	4,500	0	4,500	0	
5131 Connect fees	12,350	27,350	15,320	25,000	0	25,000	0	
5149 Miscellaneous income	4,374	175	0	200	0	200	0	
5510 Garbage Revenue	55,759	55,886	46,955	57,551	0	59,277	0	
Total Operating income	228,160	228,558	192,554	223,827	0	229,561	0	
Operating expense								
6110 Utility wages	54,146	30,477	22,997	31,390	0	25,720	0	
6111 Treasurer wages	0	6,834	5,567	5,600	0	12,018	0	
6112 Clerk wages	0	14,730	12,618	14,997	0	17,794	0	
6130 Utility benefits	17,929	16,945	23,596	17,420	0	29,304	0	
6131 Treasurer Benefits	0	523	426	500	0	1,442	0	
6132 Clerk Benefits	0	3,774	3,447	3,843	0	3,959	0	
6210 Dues and memberships	935	900	1,246	900	0	900	0	
6230 Travel, training	3,410	2,244	2,122	2,500	0	2,500	0	
6240 Office supplies and expense	6,640	5,052	3,875	6,000	0	6,000	0	
6250 Utility material, maintenance	30,211	23,391	19,661	25,000	0	35,000	0	
6255 Blue Stakes	195	290	524	1,000	0	1,000	0	
6280 Utility power	13,148	8,685	9,078	13,000	0	13,390	0	
6310 Professional services	7,882	8,869	10,183	9,000	0	9,500	0	
6420 Chemicals and testing	4,164	2,442	3,311	2,500	0	4,400	0	
6510 Property and liability insurance	6,857	0	6,465	8,500	0	8,500	0	
6521 Garbage haul & landfill	50,171	46,963	43,182	48,292	0	49,741	0	
6620 Fire Expense	5,557	0	0	0	0	0	0	
6710 Depreciation expense	105,487	111,567	0	105,000	0	83,500	0	
Total Operating expense	306,732	283,687	168,297	295,442	0	304,668	0	
Total Income From Operations:	(78,572)	(55,129)	24,257	(71,615)	0	(75,107)	0	
Non-Operating Items:								
Non-operating income								
5152 Impact fees - Water	12,000	38,731	20,487	25,610	0	25,610	0	
5160 Interest income	13,763	20,297	0	0	0	0	0	
5520 Grants	330,000	0	0	0	0	0	0	
6901 Benefit Expense GASB 68	6,065	2,094	0	6,247	0	6,250	0	
Total Non-operating income	361,828	61,122	20,487	31,857	0	31,860	0	
Total Non-Operating Items:	361,828	61,122	20,487	31,857	0	31,860	0	
Total Income or Expense	283,256	5,993	44,744	(39,758)	0	(43,247)	0	

Mayfield Town
Budgeting Worksheet
71 71 Perpetual Care Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Charges for services								
3224 Perperual Care	11,100	1,800	4,650	1,200	0	0	0	
Total Charges for services	<u>11,100</u>	<u>1,800</u>	<u>4,650</u>	<u>1,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Revenue:	<u>11,100</u>	<u>1,800</u>	<u>4,650</u>	<u>1,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Expenditures:								
Transfers								
4910 Transfer to general fund	0	15,000	0	0	0	0	0	
Total Transfers	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenditures:	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Change In Net Position	<u>11,100</u>	<u>(13,200)</u>	<u>4,650</u>	<u>1,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Mayfield Town
Budgeting Worksheet
91 91 General Capital Assets - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Non-Operating Items:								
Non-operating expense								
6901 Benefit Expense GASB 68	2,964	1,515	0	0	0	0	0	
Total Non-operating expense	2,964	1,515	0	0	0	0	0	
Total Non-Operating Items:	2,964	1,515	0	0	0	0	0	
Total Income or Expense	2,964	1,515	0	0	0	0	0	

Mayfield Town Fees

Updated 05/15/2025

Business License	Due by January 30th	\$50.00
(No fee for home occupation)	Application Fee-New Business	\$25.00
	Beer License "A" \$ 10.00	Beer License "B" \$100.00

Dog Tags	Due May 31st
Unsexed \$10.00	Male/Female \$15.00
	Late Fee \$ 25.00
Reclamation Fee 1st \$25, 2nd \$50, 3rd \$75 + price of license if no license	

Rentals	Town Hall	Park	Cabin	
Resident	\$75/day \$35/ 1/2 day (10-3 or 4-9)	\$75/day \$35/ 1/2 day (10-3 or 4-9)	\$100 + tax	11.02% tax
Non-Resident	\$150	\$100	\$150 + tax	all rentals \$200 cleaning deposit (refundable)
Private Clubs	\$35/mo. 1x/mo	\$35/mo 1x/mo	n/a	

Bad Check Fee	\$25.00
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Zoning Fees

\$50.00	Permit Review Fee
\$250.00	New Construction
\$20.00	Accessory Building (under 400 sq. ft)
\$50.00	Accessory Building (over 400 sq. ft)
\$50.00	Existing Home Addition
\$50.00	Existing Home Interior Remodel
\$25.00	Fence Permit
\$100.00	Lot Split Request
\$100.00	Zone Change Request
\$100.00	Appeal or Variance Request
\$1,000.00	Annexation Fees (including County Survey)
\$4,000.00	New water connection (¾ inch line)
\$5,000.00	New water connection (1 inch line)
\$6,921.84	Impact Fees
	Road Impact fee \$1,000.00
	Park Impact fee \$800.00
	Water Impact fee \$5,121.84

Salaries

Clerk	\$ 32.59 hourly	Water Manager	\$6,000.00 annually
Treasurer	\$ 23.11 hourly	Dog Catcher	\$250.00 monthly
Public Works	\$64,300 salary	Zoning Admin	\$100.00 monthly
Mayor	\$325.00 month	Council	\$125.00 monthly

Water

10% late fee on payments received after 20th of month.

Base Rate	Low Limit	High Limit	Cost per 1500/Gal	Max costs per increment
Base Rate	0 gal	0 gal	\$30.00	\$30.00
Tier 1	0 gal	6000 gal	\$4.00/1500 gal	\$16.00
Tier 2	6001 gal	12,000 gal	\$8.00/1500 gal	\$32.00
Tier 3	12001 gal	48,000 gal	\$12.00/1500 gal	\$288.00
Tier 4 Commercial rate	48,001 gal	Plus	\$14.00/ 1500 gal	Base upon Availability

Connection fee new home owner \$50.00**Reconnection fee** \$25.00***DROUGHT CONDITION RATES**

Base Rate	Low Limit	High Limit	Cost per 1500/Gal	Max costs per increment
Base Rate	0 gal	0 gal	\$40.00	\$40.00
Tier 1	0 gal	6000 gal	\$6.00/1500 gal	\$24.00
Tier 2	6001 gal	12,000 gal	\$12.00/1500 gal	\$48.00
Tier 3	12001 gal	48,000 gal	\$16.00/1500 gal	\$384.00
Tier 4 Commercial rate	48,001 gal	Plus	\$20.00/ 1500 gal	

Garbage \$17.00

(\$1.00 discount for senior citizens and \$2.50 per extra can)

\$2.00 Admin. Fees \$11.25 – Whites \$4.00 – Landfill

Fire \$4.00 Admin Fee**Cemetery Fees****RESIDENTIAL**

Cemetery Space \$300.00

Open/Close (Weekday) \$250.00

Open/Close (Saturday) \$300.00

INFANT BURIALS

Open/Close (Weekday) \$75.00

Open/Close (Saturday) \$100.00

CREMATIONS

Open/Close Weekday \$100.00

Saturday \$200.00

OTHER SERVICES

DISINTERMENT (VAULTED) \$1,000.00

MONUMENT REMOVAL \$75.00

BURIALS AFTER 4:00 P.M. \$50.00 per hr.

RECORDING FEE (To record the transfer of rights of ownership or the exchange of burial spaces within the cemetery)

\$20.00 per page

COPIES AND HANDLING \$1.00 per page

CERTIFICATE CHANGE FEE \$25.00

NON-RESIDENTIAL

Cemetery Space \$1,000.00

Open/Close (Weekday) \$300.00

Open/Close (Saturday) \$500.00

INFANT BURIALS

Nonresident (Weekday) \$100.00

Nonresident (Saturday) \$150.00

CREMATIONS

Open/Close Weekday \$150.00

Saturday \$250.00